

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh likuiditas (CR), kebijakan utang (DER), kepemilikan manajerial (KPM) dan kepemilikan institusional (KPI) terhadap tanggung jawab sosial entitas.

Jenis penelitian menggunakan metode kuantitatif. Teknik analisis yang digunakan dalam penelitian adalah analisis regresi linier berganda. Teknik pengambilan sampel pada penelitian ini menggunakan *purposive sampling* dan didapatkan sampel sebanyak 40 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016-2018. Sehingga jumlah pengamatan dalam penelitian ini sebanyak 120 data.

Hasil penelitian menunjukkan bahwa Likuiditas berpengaruh terhadap tanggung jawab social entitas, sedangkan Kebijakan utang (DER) tidak berpengaruh terhadap tanggung jawab social entitas, kepemilikan manajerial tidak berpengaruh terhadap tanggung jawab social entitas dan kepemilikan institusional tidak berpengaruh terhadap tanggung jawab social entitas.

Kata kunci : likuiditas, kebijakan utang, kepemilikan manajerial, kepemilikan institusional, tanggung jawab sosial entitas.

ABSTRACT

This research aimed to analyze the effect of liquidity was measured by (Current Ratio), debt policy was measured by (Debt to Equity Ratio), shareholding which was referred to managerial ownership and institusional ownership on accountability of entity social.

The research was quantitative. While, the population was manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2018. Thw data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 40 manufacturing as sample. Meanwhile, the data were secondary in which published by Indonesia Stock Exchange (IDX) and was accessed through website i.e www.idx.co.id.

The research result concluded liquidity (Current Ratio), affected accountability of entity social of manufacturing companies which were listed on Indonesia Stock Exchange (IDX). On the other hand, debt policy did not affect (Debt to Equity Ratio) on accountability of entity social of manufacturing companies which were listed on Indonesia Stock Exchange (IDX). Likewise, managerial ownership did not affect accountability of entity social of manufacturing companies which were listed on Indonesia Stock Exchange (IDX). Similarly, institusional ownership did not affect accountability of entity social of manufacturing companies which were listed on Indonesia Stock Exchange (IDX).

Keywords: *liquidity, debt policy, managerial ownership, institusional ownership, accountability of entity social*